



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO COMMISSION FOR LIBRARIES

FY 2006

Report IC52106

Serving Idaho's Citizen Legislature

FOREWORD

PURPOSE OF REPORT

We evaluated the internal controls over financial operations of the Idaho Commission for Libraries as part of our effort to evaluate each State agency at least once every three years. This report summarizes the results of our evaluation.

SCOPE OF WORK

The management of the Commission is responsible for establishing and maintaining internal controls. We obtained an understanding of the relevant policies and procedures comprising the internal control system. We also determined whether the relevant policies and procedures had actually been placed into operation. Our intent was to indicate where internal controls could be improved in order to help ensure the Commission's ability to record, process, summarize, and report financial data accurately.

AUDIT AUTHORIZATION

Reported to the Joint Finance-Appropriations Committee as directed by the Legislative Council of the Idaho Legislature, authorized by Idaho Code, Section 67-429.

ASSIGNED STAFF

Linda Brown, Staff Auditor
Brinton Croff, Staff Auditor

ADMINISTRATION AND TECHNICAL REVIEW

Don H. Berg, CGFM, Manager, Legislative Audits Division
Eugene Sparks, CPA, CGFM, Managing Auditor

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EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO COMMISSION FOR LIBRARIES

PURPOSE AND SCOPE. We performed certain audit procedures to evaluate the effectiveness of the Idaho Commission for Libraries' internal control design and operation. The limited scope of our procedures does not allow us to give an opinion on the Commission's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed. Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. Any findings and recommendations are intended to improve the internal control system to prevent errors, omissions, misrepresentations, or fraud.

CONCLUSION. We noted no matters involving the internal control over the Commission's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, and there were none in the prior report.

AGENCY RESPONSE. The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Idaho Commission for Libraries is funded by a General Fund appropriation, federal funds, and other grants and fees.

The following financial data is presented for informational purposes only.

IDAHO COMMISSION FOR LIBRARIES

	General Fund 0001	Budget Stabilization Fund 0150	Library Improvement Fund 0304	Federal Fund 0348	Miscellaneous Revenue Fund 0349
Fiscal Year 2006					
Beginning Balance/Appropriation	\$2,636,142	\$0	\$253,225	\$11,810	\$10,601
Receipts	8,952	0	635,264	1,020,213	20,826
Advances	0	0	0	2,300	(2,300)
Transfers-In	0	55,817	350,000	0	0
Total Cash Available	<u>\$2,645,094</u>	<u>\$55,817</u>	<u>\$1,238,489</u>	<u>\$1,034,323</u>	<u>\$29,127</u>
Personnel Costs	\$1,814,722	\$55,817	\$0	\$196,515	\$0
Operating Expenditures	745,388	0	350,000	668,940	15,211
Capital Outlay	76,957	0	74,155	5,219	83
Trustee and Benefit	0	0	73,833	163,323	0
Total Disbursements	<u>\$2,637,067</u>	<u>\$55,817</u>	<u>\$497,988</u>	<u>\$1,033,997</u>	<u>\$15,294</u>
Ending Cash/Appropriation	<u>\$8,027</u>	<u>\$0</u>	<u>\$740,501</u>	<u>\$326</u>	<u>\$13,833</u>

This report is intended solely for the information and use of the Idaho Commission for Libraries and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by Ann Joslin, State Librarian, and her staff.

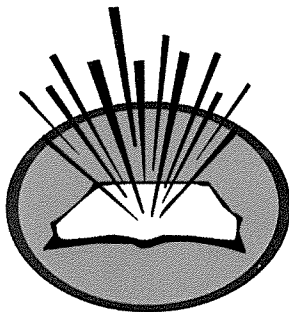
QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Don H. Berg, CGFM, Manager, Legislative Audits Division

Eugene Sparks, CPA, CGFM, Managing Auditor

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AGENCY RESPONSE



IDAHO COMMISSION FOR LIBRARIES

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May 31, 2007

Eugene Sparks, CPA, CGFM, Managing Auditor
Legislative Services Office
Boise, ID 83720

RE: Management Report, Idaho Commission for Libraries
FY 2004, 2005, and 2006 – Report IC52106

Dear Mr. Sparks:

We have reviewed the FY2004-2006 Management Report of the Idaho Commission for Libraries as prepared by Linda Brown and Brinton Croff. We concur with the conclusions set forth in the report.

We wish to thank Don Berg, Manager, Legislative Audits Division, and his staff for the assistance and cooperation given to us during this audit.

Ann Joslin
State Librarian

Richard Wilson, Ph.D.
Associate State Librarian

APPENDIX

HISTORY

Idaho citizens have utilized the services of a State-supported library since 1901. A chronological history of the Idaho Commission for Libraries follows:

- 1901 The Idaho Free Traveling Library was established.
- 1903 The State Library Commission was established and the Idaho Free Traveling Library became the State Library.
- 1953 The Idaho State Library Board was created to replace the State Library Commission.
- 1974 Executive reorganization placed the Idaho State Library Board under the State Board of Education.
- 2006 Effective July 1, 2006, the Idaho State Library changed its name to the Idaho Commission for Libraries, and the board of trustees was renamed the Board of Library Commissioners.

The Commission's mission is to assist libraries to build the capacity to better serve their clientele.

STATUTORY AUTHORITY

Statutory authority for the Commission is found in Idaho Code, Title 33, Chapter 25.

ORGANIZATION

The Board of Library Commissioners consists of five members appointed by the State Board of Education. The powers and duties of the Commissioners include employment of the State Librarian, governance of the Commission for Libraries, and receipt and expenditure of resources for library services. An organizational chart is included as the last page of this report.

The Commission for Libraries has regional offices in Moscow and Idaho Falls.

FUNDING

The Commission for Libraries is funded by General Fund appropriations, various grants, and fees received for lost and damaged materials.

Following are descriptions of the Commission's operating funds.

General Fund 0001 – This fund receives a General Fund appropriation. It is the operating fund for the Commission and is also used to provide library services and grants-in-aid to other libraries.

Library Improvement Fund 0304 – This fund receives transfers from the Idaho Department of Education, interest earnings, and other revenue and grants. It is used to further the development of library services for all Idaho citizens.

Federal Fund 0348 – This fund receives federal grant funds. It is used to administer grant-financed projects and to distribute funds to local libraries.

Miscellaneous Receipts Fund 0349 – This fund receives fines, service fees, miscellaneous receipts, and grant-matching funds from subrecipients. It is used for general administrative expenses and subrecipient matching portions of grant project expenditures.

The Idaho Commission for Libraries

Board of Library Commissioners
Larry Weeks, Bruce Noble, Pete Black,
Sara Staub, Richard Rognas
(9005)

State Librarian
Ann Joslin
(8001)

Associate State Librarian
Marjorie Hooper
(7200)

Library Consultant
Charles Bolles
(6525)

Programs Supervisor
Pamela Bradshaw
(1255)

Associate State Librarian
Rich Wilson
(7300)

Librarians
Stephanie Kukay
(6215)
Charlotte Fowles
(7100)

Library Consultants
Erin McCusker (6515)
Gina Persichini (6505)
Anne Abrams (6510)

Volunteer Services
Coordinator
Sheila Winther
(1112)

Office Services
Supervisor 2
Shirley Hansen
(2501)

Library Assistant 2
Karen LaMotte Parsons
(1202)

Web Developer
Michael Samuelson
(4305)

Project Coordinator
Peggy McClendon
(6540)

Consultant (NFO)
Jan Wall
(6530)

Web Design
Specialist
Eric Hildreth
(6204)

Consultant (EFO)
Frank Nelson
(6532)

Grants/Contracts
Officer
Sonja Hudson
(6550)

Office Specialist 2
Debby Wylie
(1162)

CSRI & OS1 & OS2
Laurel Day (4304)
Terri King (1301)
Judy Mooney (1203)
Loretta Paine (2401)
Steven Bailey (1101)
Ursula Brown (1105)
Betty Hoshaw (1210)
Tina Schilling (1111)
Sandy Hetzel (1250)
Nancy Kingsford (6105)
Janelle Wilson (1332)
Nancy Reese (1163)
Kelly Caldwell (1160)
Tamara Tipton (1204)
Vacant (1113)

Temporary Staff
Pat Kelley (9997)

Librarian
Danna Angevine
(6201)

Library Consultant
Sue Walker
(5801)

Project Coordinator
Stephanie Bailey-White
(4705)

IT Information
System Tech. Sr.
Greg Anders
(4710)

IT Support Tech.
David Harrell
(4711)

Financial
Specialist Sr.
Rosemary
McClenahan
(4702)

Human Resource
Associate
Crystal Moerles
(4715)